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REMARKS/ARGUMENTS

Claims 1-24 are pending in the present application and stand rejected. With this amendment, claims 1, 2, 3, 4, 5, 6, 7, 11, 14, 16, 17, 21, 22 and 23 have been amended. Review and reconsideration on the merits are requested.

Claims 1 and 16 have been amended to indicate that the tablets provide a release profile consistent with an immediate release product. Support for claims 1 and 16 as amended can be found in paragraph 2 of the application as filed as well as in the examples. The remaining claims have been amended to address various editorial issues and revise various claims to proper Markush format.

Claims 1-24 stand rejected under 35 U.S.C. § 102(b) as being anticipated by Ohta, Motohiro et al. (EP 0 914818 A1 hereafter ‘818). Anticipation requires that each and every limitation be disclosed in the cited reference. Claims of the pending application refer to **taste-masked microcapsules** containing at least one drug. Applicants have reviewed the cited reference and are unable to identify any reference to taste-masked microcapsules. Applicants hereby request that the Examiner identify specific reference to taste-masked microcapsules or applicants respectfully request that the § 102 rejection be withdrawn.

Claims 1-24 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Percel et al. (U.S. 6,451,345 hereafter ‘345) in view of Masaki et al. (U.S. 5,466,464 hereafter ‘464). Percel et al. disclose taste masking needle shaped crystals of an antibiotic such as Linezolid with a median particle size of about 20 microns first by solvent coacervation and subsequently by fluid bed coating with an enteric polymer. The enteric polymer coating prevents release of the drug in the stomach and instead provides for rapid release at the pH of the upper intestinal track. Accordingly, Percel et al. fail to disclose or suggest a tablet that rapidly disintegrates in the oral cavity and provides an

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immediate release profile as set forth in the amended claims. Masaki et al. fail to remedy the shortcoming of the Percel et al. reference as there is no direction or suggestion in Masaki et al. to taste mask bitter actives and/or incorporate taste masked microparticles into an intrabuccally disintegrating solid preparation. Therefore, for at least this reason, applicants respectfully submit that the claims now pending are patentable over the combined teachings of Percel et al. and Masaki et al. Accordingly, applicants request that the rejection be withdrawn.

In view of the foregoing, it is respectfully submitted that all of the pending claims are in condition for allowance and favorable action on the merits is requested. Any questions concerning this application may be directed to applicant's undersigned attorney at the telephone number indicated below.

No fee is required. However, the Commissioner is authorized to charge any additional fees required by this paper or to credit any overpayment to Deposit Account No. 20-0809.

Respectfully submitted,

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